--- Series “C” - 25 Cigarettes - “Tuckett Tobacco” - 1-18-E - 1935-38 ---

In 1930 “Imperial Tobacco” acquired all the common shares of “Tuckett Tobacco” which also gave it control of “Tobacco Products of Canada”, and “Philip Morris (Canada) Limited”. The first listed use of the imperforate Series “C” twenty-five cigarettes stamp by “Tuckett Tobacco” comes from May 1935. The hidden letters “A-L” must indicate that the die had been approved for BABN early in 1935.

★**RC-394** - 25 cigarettes, imperf, coded **1-18-E / 55** by “Tuckett Tobacco” in May 1935

★**RC-394** - 25 cigarettes, imperf, coded 1-18-E / 56 by “Tuckett Tobacco” in May 1935

--- the cancellations read vertically down - 13 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	55	65	75	85	95	105	115	125
1936	16	26	36	46	---	---	---	---	---	---	---	---

* the collection also contains a double-cancelled copy of **55** from May 1935

By 1936 the cancellation was applied in the normal upright position - probably indicating their production after the manufacturer’s sales tax had been raised from 6% to 8% on May 3rd1936.

--- the cancellations read horizontally upright - 30 copies to date --

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	56	66	76	86	96	106	116	126
1937	17	27	37	47	57	---	77	87	---	107	117	127
1938	18	28	38	48	58	68	78	88	98	108	118	128

--- Series “C” - 25 Cigarettes - “Tuckett Tobacco” - 1-18-E - 1939 ---

In 1939 the three-lettered cancellation code of “Imperial Tobacco” was adopted by “Tuckett Tobacco”.

★**RC-394** - 25 cigarettes, imperf, coded 1-18-E **/ AJA** by “Tuckett Tobacco” in May 1936

--- the cancellations read horizontally upright - 9 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	**AJA**	**BJA**	**CJA**	**AJB**	**BJB**	**CJB**	**AJC**	**BJC**	**CJC**	**---**	**---**	**---**

When the September 1939 Budget increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even price level on their brands, decreased their packages by one cigarette per pack of ten (or major fraction thereof) and the pack of *twenty-five* became *twenty-three* cigarettes retailing *across Canada* (except in Quebec) at 25¢, as the production of the *twenty-five* cigarettes pack temporarily ceased.

--- Tuckett Tobacco's **23** on 25 Cigarette overprint - for the September 1939 Budget ---

Attempting to maintain an even price level, Tuckett Tobacco reduced the pre-war 25¢ package of twenty-five to *twenty-three* cigarettes for sale *across Canada* (excluding Montreal - where, under their 1935 municipal sales tax of 2%, the Montreal *twenty-four* 25¢ pack was reduced to *twenty-two* cigarettes).

In September 1939 "Tuckett Tobacco" overprinted their *on-hand* sheets of the imperforate *twenty-five* cigarettes stamps in ***black*** with two central 7 mm *killer lines*, and a 5 mm. heavy Gothic **23** at the sides, as the company provisional **RC-459**.

★**RC-459** - **23** on 25 cigarettes, imperf, coded **1-18-E / CJC** by Tuckett Tobacco" in September 1939

--- BABN's 23 on 25 Cigarette overprint - for the September 1939 Budget ---

At the same time BABN overprinted the imperforate *twenty-five* cigarettes stamp in ***black ink*** with four central horizontally stacked 6 mm. heavy *killer lines*, with a 4 mm. Roman **23** at each side, plus four 4 mm. horizontally stacked *killer lines* at the bottom corners as the BABN provisional **RC-469**.

★**RC-469** - **23** on 25 cigarettes, imperf, coded **1-18-E / AJD** by "Tuckett Tobacco" in October 1939

--- 25 Cigarettes - as sued by “Tuckett Tobacco” - 1-18-E - under the June 1940 Budget ---

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand “Tuckett Tobacco” resumed production of the *twenty-five* cigarette pack for 30¢ sale across *Canada* (except in Montreal), and thus terminated the production of *twenty-three* cigarettes.

On July 1st 1940 the Province of Quebec, abolishing all existing municipal and provincial tobacco taxes, enacted a 10% provincial tobacco tax. This would have placed an added three cent tax on the 30¢ package of *twenty-five* cigarettes when sold in Quebec, and to maintain their *Quebec price* at an even level the company early in 1941 resumed production of *twenty-two* cigarettes for 30¢ (with all provincial and federal taxes included).

★**RC-394** - 25 cigarettes, imperf, coded **1-18-E / AKC** by “Tuckett Tobacco” in July 1940

--- the cancellations read horizontally upright - 6 copies to date --

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**AKC**	**BKC**	---	---	**BKD**	---
1941	---	---	---	---	**BLB**	**CLB**	**ALC**	---	---	---	**BLD**	---
1942	---	---	---	---	---	---	---	---	---	---	---	---

Under the June 1940 Budget *twenty-five* cigarettes were sold *across Canada* at 30¢ per pack, and until February 1941, the *twenty* cigarette package was still retailing at 25¢. Probably to standardize production, by early 1941 *twenty-two* cigarettes were being offered for sale in Ontario at 25¢ per pack.

The “Canadian Cigar and Tobacco Journal” (vol. 47) in their current trade prices for January 1941 lists the *twenty-five* cigarette package as a *premium* brand (“State Express” 555 and 777; “Balkan Sobraine”; etc.).

--- 25 Cigarettes - the “Tuckett Tobacco” red surcharges for the June 1942 Budget ---

When the Budget of June 23rd 1942 under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes (or fraction thereof), “Tuckett Tobacco” surcharged their *on-hand* sheets of the imperforate twenty-five cigarettes stamp with a three line 3 mm. Gothic **5¢ / EXCISE / TAX** as **RC-577**.

An interesting variant exists as **RC-577V** on which the 3 mm. Gothic surcharge **5¢ / EXCISE / TAX** was misprinted (split to the two sides) and was then rubber stamped in magenta ink with a 6 mm. Roman **5 ct** over a 3 mm. Gothic **EXCISE / TAX**.

★**RC-577** - **5¢ / EXCISE / TAX** on 25 cigarettes, imperf, Tuckett Tobacco’s red Gothic surcharge for June 1942

★**RC-577V** - **RC-577** stamped **5 ct / EXCISE / TAX** Tuckett Tobacco’s error from June 1942

Obtaining fresh sheets of **RC-394** from Ottawa under the increased excise duty rate, “Tuckett Tobacco” surcharged these using the tall E’s surcharge **5¢ / EXCISE / TAX** as **RC-593**. The collection ***does not contain***, and I have not seen, a copy of this tall E’s Tuckett provisional surcharge - **WANTED!**

It simply does not seem that there are sufficient extant copies of the various denominations tall E’s surcharges to cover the five months from June until December 1942. I would suspect that either “Tuckett Tobacco” was not involved in cigarette production at this time, or was not code dating their production.

Under the Budget of June 1942 the price of *twenty-five* cigarettes for sale *across Canada* with the 5¢ excise tax included (excluding Quebec) was now 35¢ per pack. Within Quebec *twenty-two* cigarettes were being sold (with the 10% provincial tobacco tax and all federal taxes included) at the same 35¢ per pack.

--- 25 Cigarettes - BABN's red surcharge for the June 1942 Budget - as used by "Tuckett Tobacco" ---

For general distribution under the Budget of June 24th 1942, BABN surcharged the imperforate *twenty-five* cigarettes stamp in three lines with their Gothic 6 and 3 mm. **5c. / EXCISE / TAX** as **RC-643**.

★**RC-643** - **5c. / EXCISE / TAX** on 25 cigarettes, imperf, coded **1-18-E / CMD** by "Tuckett Tobacco" in December 1942

--- the cancellations read horizontally upright - 3 copies to date ---

[★RC-643]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

From the scarcity of the tall E's surcharge **RC-593**, and of the BABN 1942 red Gothic surcharge **RC-643** in the "Tuckett Tobacco" collection, it seems that the *twenty-five* cigarette package was not a major sales item with the company, or that "Tuckett Tobacco" was not producing cigarettes during the first six months of the 1942 Budget.

As is usual with the various cigarette stamps from "Tuckett Tobacco", there are no examples of dated usage between June 1942 and December 1942. During this period either they were using their tall E's company surcharge, or were using the BABN surcharge or were not code dating their production.

--- 25 Cigarettes - Tuckett's re-surcharge of RC-643 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, "Tuckett Tobacco" re-surcharged their *on-hand* sheets of the **5c. / EXCISE / TAX** BABN surcharged twenty-five cigarettes from June 1942 with a sloppy 7 mm. Gothic **10c.** as the Tuckett company provisional **RC-732**.

★**RC-732** - **10c.** over **5c. / EXCISE / TAX** on 25 cigarettes, the Tuckett 7 mm. Gothic 1943 re-surcharge of **RC-643**

--- 25 Cigarettes - BABN's re-surcharge of RC-643 for the March 1943 Budget ---

At the same time BABN re-surcharged their **5c. / EXCISE / TAX** surcharged *twenty-five* cigarettes stamps from 1942 with their 6½ to 7 mm. central Gothic **10c.** as the BABN provisional **RC-750**.

★**RC-750** - **10c.** over **5c. / EXCISE / TAX** on 25 cigarettes, imperf, coded **1-18-E / COB** by "Tuckett Tobacco" in June 1943

[★RC-750]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	**COB**	**AOC**	---	---	---	---	---
1944	**APA**	---	---	---	---	---	---	---	---	---	---	---

Under the Budget of March 1943 the price of *twenty-five* cigarettes for sale *across Canada* (excluding Quebec) with the 10¢ federal excise tax included was now 40¢ per pack.

--- 25 Cigarettes - the BABN red surcharge for March 1943 - as used by “Tuckett Tobacco” ---

For general distribution under the Budget of March 3rd 1943, BABN surcharged the imperforate *twenty-five* cigarettes stamp with their three line 6 and 3 mm. Gothic **10c. / EXCISE / TAX** as **RC-776**.

★**RC-776** - **10c. / EXCISE / TAX** on 25 cigarettes, imperf, coded **1-18-E / BOC** by “Tuckett Tobacco” in August 1943

--- the cancellations read horizontally upright - 6 copies to date --

[★RC-776]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	**BOC**	**COC**	---	---	---
1944	**APA**	**BPA**	---	**APB**	---	---	---	---	---	**APD**	---	---
1945	---	---	---	---	---	---	---	---	---	---	---	---
1946	---	---	---	---	---	---	---	---	---	---	---	---
1947	---	---	---	---	---	---	---	---	---	---	---	---

I have seen no indication that “Tuckett Tobacco” produced a *twenty-five cigarette* package from late-1944 until the use of the two-digit numbered series in the early 1960’s.

Here is an aside: During the war years, as a teen ager, I worked during the summer in the “Whip” stand on “Bob-lo Island” an amusement park in the lower Detroit River, opposite Amherstburg, Ontario - for the immense sum of 23¢ per hour. The island is in Canadian waters, but the two excursion boats, the “Columbia”, and the “Ste. Claire”, ran out of Detroit. On a good day they brought about 7,000 Americans some twenty miles down the river to the island. Along with ice-cream, chips, chocolate bars, to my recollection, we sold Canadian cigarettes at 43¢ per pack of *twenty-five*, and 38¢ for a pack of *twenty*. This caused great consternation! The G.I.’s could buy “Camels”, “Lucky Strike” or “Old Gold” in Detroit for 19¢ per pack. Many a heated argument resulted!

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 25 cigarettes \ 1-18E - small - 1935-51],
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